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Date

CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8

ify that this correspondence is being deposited with the United States Postal Service as first class mail, with stage, in an envelope addressed to: Commissioner for Patents, P. O. Bex 1450, Alexandria, VA 22313-1450, on the below date:
Date: September

7, 2004 Name: Gustavo Siller, Jr. (32,305)

BRINKS HOFER GILSON &LIONE

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re	Appln. of:	Sumih	ito MC	PRITA, et al.							
Арр	Appln. No.: 10/688,762				Examiner: T. Chen						
Filed	ed: October 17, 2003				Art Ur	nit:	2652				
For:		Insulat Layer	ting La Throug	agnetic Head Ha lyer Formed on gh Gap Layer ar ng the Same	Bottom P	ole					
Atto	rney Docke	t No:	9281	-4709							
Mail Stop Amendment Commissioner for Patents P. O. Box 1450 Alexandria, VA 22313-1450 Sir:						T	TRANSMITTAL				
	Return Rece calculation: No additiona Small Entity. An extension A petition or	eipt Posto al fee is re n fee in al processi	ard equired. n amoui	to Office Action of an an amount of \$ for a een calculated as sh	montl	n extensior 37 C.F.R. §	n of time un		37 C.F.R.	§ 1.136(a)	
		Ū					mall Entity		Not a S	Not a Small Entity	
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Total	2		Minus	20	0	x \$9=	·		x \$18=		
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First F	Presentation of N	Multiple De	p. Claim			+\$145=			+ \$290=		
						Total	\$		Total	\$	
	payment: A check in the amount of \$ is enclosed. Please charge Deposit Account No. 23-1925 in the amount of \$ A copy of this Transmittal is enclose for this purpose. Payment by credit card in the amount of \$ (Form PTO-2038 is attached). The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Dep Account No. 23-1925. Respectfully submitted,										
	and any pat extension fe	ent appli e require	cation ped to ea	processing fees und	der 37 CFF er is timely	R § 1.17 a y filed), or	ssociated v to credit	vith '	this pape	r (including	

Gustavo Siller, Jr. (Reg. No 32,305)

SEP 2 1 2004 PER TRADENTAL

IFW

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Commissioner for Patents
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Registered Representative
Signature

Date of Deposit

Our Case No. 9281-4709 Client Reference No. N US03516

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Sumihito Morita et al.)
Serial No.: 10/688,762)
Filing Date: October 17, 2003) Examiner: T. Chen)
For: Thin Film Magnetic Head Having Partial Insulating Layer Formed on Bottom Pole Layer Through Gap Layer and Method of Manufacturing the Same) Group Art Unit: 2652)))

RESPONSE TO OFFICE ACTION OF JULY 9, 2004

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313 - 1450

Dear Sir:

This is in Response to the Office Action, mailed on July 9, 2004 in the above referenced application. Applicants respectfully request reconsideration, reexamination and allowance of Claims 1 and 13 in view of the following claim amendments and/or remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 4 of this paper.